

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

<b>UNITED STATES OF AMERICA</b>	<b>:</b>	<b>CRIMINAL NO. _____</b>
<b>v.</b>	<b>:</b>	<b>DATE FILED: _____</b>
<b>NORMA NAY,</b>	<b>:</b>	<b>VIOLATIONS:</b>
<b>a/k/a "Norma Nay-Acosta"</b>	<b>:</b>	<b>18 U.S.C. § 287 (false claims - 13 counts)</b>
	<b>:</b>	<b>18 U.S.C. § 2 (aiding and abetting)</b>

**INDICTMENT**

**COUNT ONE THROUGH COUNT THIRTEEN**

**THE GRAND JURY CHARGES THAT:**

On or about March 2, 2007 through on or about January 23, 2009, in the Eastern District of Pennsylvania, defendant

**NORMA NAY,  
a/k/a "Norma Nay-Acosta"**

knowingly made and presented, and aided and abetted and caused the making and presenting, to the Internal Revenue Service, an agency of the Department of the Treasury, claims against the United States for payments, which defendant NORMA NAY knew to be false, fictitious or fraudulent, by preparing and causing to be prepared, filing and causing to be filed, and aiding and abetting the preparing and filing of, federal income tax returns, in the names of the individuals listed below, wherein claims for income tax refunds for the amounts listed below were made, with knowledge that such claims were false, fictitious or fraudulent:

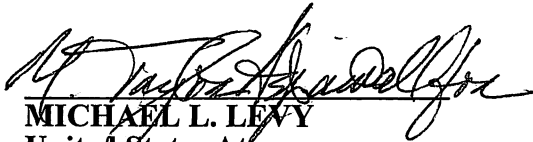
<b>Count</b>	<b>Name of Taxpayer on False Return</b>	<b>Filing Date</b>	<b>Amount of Refund Claimed</b>
1	L.F.R.	March 2, 2007	\$6,970
2	L.I.S.Z.	January 23, 2009	\$6,247
3	L.O.-R.	January 23, 2009	\$7,281
4	R.C.G.	January 24, 2008	\$5,386
5	R.P.	January 25, 2008	\$4,235
6	O.R.	January 25, 2008	\$3,994
7	I.A.	January 25, 2008	\$4,080
8	H.G.C.	January 26, 2008	\$5,386
9	J.C.	January 31, 2008	\$3,896
10	N.Q.O.	February 5, 2008	\$6,596
11	J.A.	February 8, 2008	\$4,537
12	J.R.	February 9, 2008	\$7,493
13	C.J.F.	March 1, 2008	\$4,122

In violation of Title 18, United States Code, Sections 287 and 2.

**A TRUE BILL:**

**FOREPERSON**

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**MICHAEL L. LEVY**  
United States Attorney